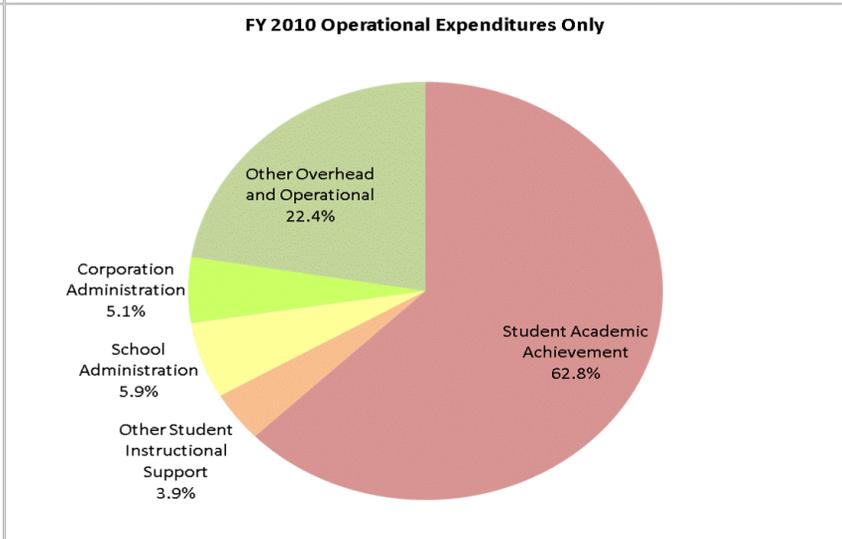
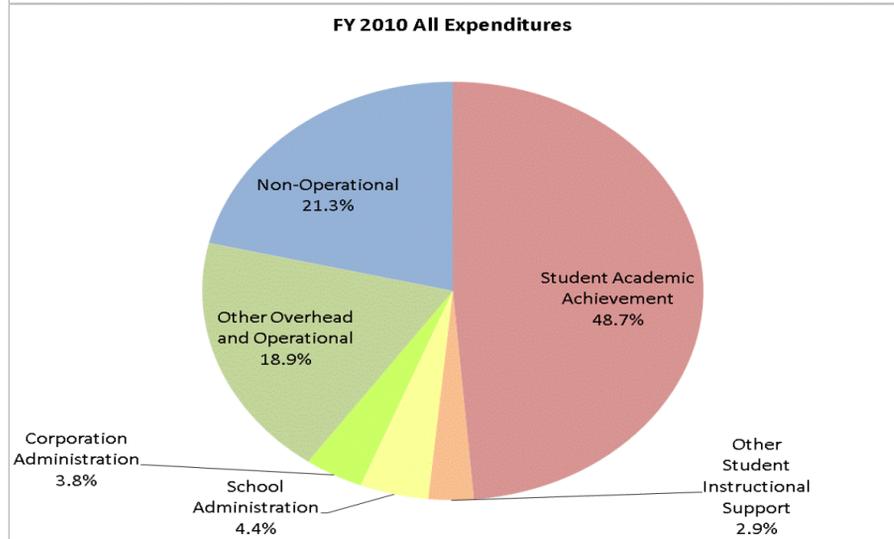
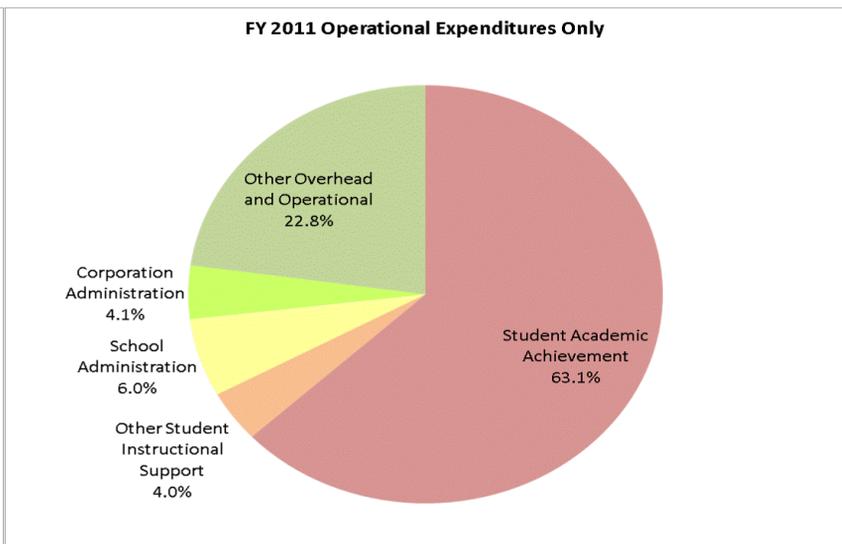
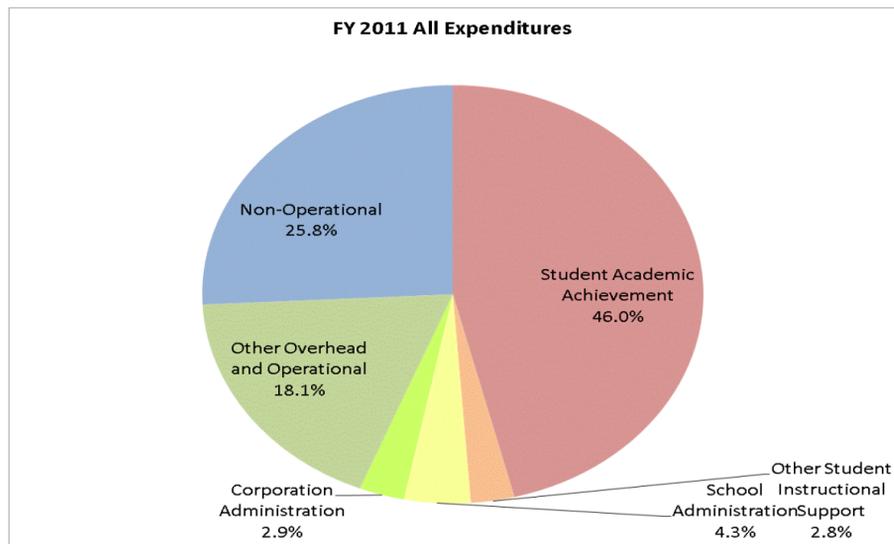


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**M S D Steuben County (7615)**

M S D Steuben County (7615)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$11,479,886	50.6%	\$13,931,792	46.9%	\$16,149,613	48.7%	\$16,022,436	46.0%
Student Instructional Support	\$1,661,003	7.3%	\$1,867,323	6.3%	\$2,440,147	7.4%	\$2,471,955	7.1%
Overhead and Operational	\$5,097,209	22.5%	\$6,538,267	22.0%	\$7,525,026	22.7%	\$7,336,162	21.1%
Nonoperational	\$4,445,323	19.6%	\$7,346,516	24.7%	\$7,074,889	21.3%	\$8,973,817	25.8%
<b>Grand Total</b>	<b>\$22,683,422</b>		<b>\$29,683,897</b>		<b>\$33,189,675</b>		<b>\$34,804,370</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2001	FY 2006	FY 2010	FY 2011
	57.9%	53.2%	56.0%	53.1%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**M S D Steuben County (7615)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten			\$749,155	\$885,288			18%
	11100 Regular Programs; Elementary	\$3,211,720	\$3,853,034	\$4,890,741	\$4,837,356	51%	26%	-1%
	11200 Regular Programs; Middle/Junior High	\$1,638,110	\$1,789,436	\$2,634,723	\$2,572,078	57%	44%	-2%
	11300 Regular Programs; High School	\$1,607,168	\$2,046,388	\$3,117,918	\$3,119,489	94%	52%	0%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs		\$54,000	\$66,840	\$58,654		9%	-12%
	11410 Vocational Education; Agriculture A	\$64,339	\$52,259	\$52,608	\$30,841	-52%	-41%	-41%
	11430 Vocational Education; Distributive Education	\$30,870	\$13,539	\$84,518	\$87,245	183%	> 500%	3%
	11440 Vocational Education; Health Occupations	\$18,633	\$25,029	\$40,964	\$41,508	123%	66%	1%
	11460 Vocational Education; Occupational Home Economics	\$37,431	\$56,705	\$68,032	\$71,077	90%	25%	4%
	11470 Vocational Education; Business Education	\$386	\$108	\$531	\$320	-17%	197%	-40%
	11480 Vocational Education; Industrial Education A	\$29,920	\$13,453			-100%	-100%	
	11590 Other Vocational Education Programs		\$15,263	\$18,757	\$15,763		3%	-16%
	11630 Regular Programs; Alternative Education Programs; High School	\$152,907	\$193,174	\$296,994	\$303,212	98%	57%	2%
	11910 Other Regular Programs; Competency Testing	\$10,543		\$779		-100%		-100%
	12110 Gifted And Talented; Gifted and Talented	\$249,146	\$218,180	\$73,108	\$70,726	-72%	-68%	-3%
	12210 Mental Disabilities; Mild Mental Disabilities	\$315,070	\$399,277	\$337,182	\$327,676	4%	-18%	-3%
	12220 Mental Disabilities; Moderate Mental Disabilities			\$131,379	\$118,651			-10%
	12230 Mental Disabilities; Severe Mental Disabilities			\$70,186	\$65,638			-6%
	12310 Physical Impairment; Orthopedic Impairment			\$11,233	\$11,938			6%
	12320 Physical Impairment; Multiple Disabilities			\$108,478	\$116,480			7%
	12330 Physical Impairment; Visual Impairment			\$4,653	\$5,718			23%
	12340 Physical Impairment; Hearing Impairment				\$12,351			
	12350 Physical Impairment; Homebound	\$4,582	\$2,596	\$22,701	\$22,729	396%	> 500%	0%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time			\$207,626	\$234,933			13%
	12610 Learning Disability	\$272,522	\$380,230	\$580,093	\$609,613	124%	60%	5%
	12710 Equal Opportunity At Risk	\$13,136		\$859		-100%		-100%
	12810 Special Education Preschool	\$29,799	\$32,370	\$118,195	\$78,484	163%	142%	-34%
	12900 Other Special Programs	\$13,230	\$75,169	\$50,780	\$5,828	-56%	-92%	-89%
	13100 Adult/Continuing Education Programs; Adult Basic Education			\$35,051	\$38,143			9%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$4,920				-100%		
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$2,361	\$1,705	\$21,056	\$15,146	> 500%	> 500%	-28%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$20,628				-100%		
	14100 Summer School Programs; Elementary		\$251	\$7,072	\$200		-20%	-97%
	14200 Summer School Programs; Middle/Junior High School		\$10,382	\$14,205	\$12,806		23%	-10%
	14300 Summer School Programs; High School	\$41,245	\$51,555	\$51,166	\$13,981	-66%	-73%	-73%
	16100 Remediation Testing	\$72,319	\$56,840	\$59,524	\$45,307	-37%	-20%	-24%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip.	\$48,348	\$91,290	\$201,659	\$229,386	374%	151%	14%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$28,982	\$1,111	\$121,968	\$190,369	> 500%	> 500%	56%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$20,600	\$125,482	\$193,829	\$190,918	> 500%	52%	-2%
	18000 Payments to Governmental Units Outside State	\$10,200				-100%		
	22110 Improvement of Instruction; Service Area Direction	\$103,332	\$128,961			-100%	-100%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$4,626	\$1,225	\$254,846	\$283,259	> 500%	> 500%	11%
	22130 Improvement of Instruction; Instructional Staff Training	\$84,999	\$144,122	\$120,210	\$128,682	51%	-11%	7%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$455	\$3,643	\$33,320	\$1,900	318%	-48%	-94%
	22220 Library/Media Services; School Library	\$282,253	\$248,977	\$322,750	\$255,972	-9%	3%	-21%
	22230 Library/Media Services; Audiovisual	\$8,726	\$8,604	\$6,251	\$11,026	26%	28%	76%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration			\$337,581	\$344,287			2%
	22360 Instruction, Related Technology; Network Support	\$338,675	\$621,983	\$404,117	\$398,517	18%	-36%	-1%
	22900 Other Support Service, Instructional Staff			\$2,702	\$8,781			225%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$142,643	\$219,523	\$203,340	\$133,018	-7%	-39%	-35%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$15,220	\$16,672	\$19,932	\$17,144	13%	3%	-14%
	26497 2007 Account Code - Teachers Retirement Fund	\$374,557	\$556,334					
<b>Student Academic Achievement Total</b>		<b>\$9,304,602</b>	<b>\$11,508,870</b>	<b>\$16,149,613</b>	<b>\$16,022,436</b>	<b>72%</b>	<b>39%</b>	<b>-1%</b>
<b>Student Instructional Support</b>								
	21130 Attendance and Social Work Services; Social Work Services	\$2,926		\$117,969	\$135,172	> 500%		15%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**M S D Steuben County (7615)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year		
						Increase	5 Year Increase	1 Year Increase
	21220 Guidance Services; Counseling Services	\$297,641	\$413,886	\$610,554	\$628,893	111%	52%	3%
	21340 Health Services; Nurse Services	\$38,793	\$52,118	\$71,909	\$73,307	89%	41%	2%
	21390 Health Services; Other Health Services	\$104,311	\$94,853	\$19,285	\$17,501	-83%	-82%	-9%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$25,114	\$21,182	\$39,688	\$8,105	-68%	-62%	-80%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$22,168	\$18,724			-100%	-100%	
	21810 Special Education Administration; Service Area Direction			\$75,619	\$96,243			27%
	21890 Special Education Administration; Other Special Education Administration			\$17,501				-100%
	21990 Other Support Services, Students; Other Student Services		\$7,352	\$16,170	\$20,756		182%	28%
	24100 Office of The Principal	\$829,281	\$927,086	\$1,471,123	\$1,491,978	80%	61%	1%
	24900 Other Support Services, School Administration			\$329				-100%
<b>Student Instructional Support Total</b>		<b>\$1,320,233</b>	<b>\$1,535,201</b>	<b>\$2,440,147</b>	<b>\$2,471,955</b>	<b>87%</b>	<b>61%</b>	<b>1%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction			\$1,550	\$7,333			373%
	23120 Board of Education; Service Area Assistants	\$74,796	\$18,244			-100%	-100%	
	23150 Board of Education; Legal Services	\$18,089	\$15,218	\$17,814	\$29,401	63%	93%	65%
	23160 Board of Education; Promotion Expenses	\$4,276	\$2,982	\$1,194	\$3,538	-17%	19%	196%
	23190 Board of Education; Other Governing Body Services	\$3,691	\$617	\$70,036	\$92,292	> 500%	> 500%	32%
	23210 Executive Administration; Office of The Superintendent	\$410,923	\$356,576	\$821,585	\$445,376	8%	25%	-46%
	23220 Executive Administration; Community Relations	\$25,790	\$63			-100%	-100%	
	23230 Executive Administration; Staff Relations and Negotiations		\$49,638				-100%	
	23290 Executive Administration; Other Executive Administration Services	\$631	\$1,310			-100%	-100%	
	25110 Fiscal Services; Office of The Business Manager		\$86,214	\$292,796	\$308,977		258%	6%
	25140 Fiscal Services; Receiving and Disbursing Funds				\$47,100			
	25150 Fiscal Services; Payroll Services	\$35,536	\$66,729	\$51,808	\$75,576	113%	13%	46%
	25191 Other Fiscal Services; Refund of Revenue	\$11,439	\$20,192	\$5,574	\$7,748	-32%	-62%	39%
	25195 Other Fiscal Services; Bank Account Service Charge	\$826		\$818	\$1,158	40%		42%
	25199 Other Fiscal Services; Other		\$4,906				-100%	
	25300 Printing, Publishing, and Duplicating Services				\$994			
	25400 Planning, Research, Development and Evaluation	\$3,060				-100%		
	25600 Public Information Services				\$25			
	25720 Personnel Services; Recruitment and Placement	\$6,201				-100%		
	25910 Judgments		\$3,484				-100%	
	25920 Ditch Assessments	\$1,154	\$656	\$298	\$288	-75%	-56%	-3%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$94,442	\$58,402	\$85,222	\$92,666	-2%	59%	9%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,486,760	\$1,943,622	\$2,065,960	\$1,929,057	30%	-1%	-7%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$43,724	\$27,925	\$86,422	\$126,160	42%	123%	-28%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$298,532	\$249,448	\$210,795	\$207,455	-31%	-17%	-2%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,355	\$1,723					
	26499 2007 Account Code - Other	\$45,845	\$35,413					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$3,240				-100%		
	26600 Operation and Maintenance of Plant Services; Security Services	\$1,852	\$2,775	\$3,880		-100%	-100%	-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$63,334	\$127,212	\$217,491	\$240,327	279%	89%	10%
	27010 Student Transportation; Service Area Direction	\$198,816	\$188,162	\$318,315	\$334,657	68%	78%	5%
	27100 Student Transportation; Vehicle Operation	\$430,002	\$491,766	\$877,071	\$883,816	106%	80%	1%
	27200 Student Transportation; Monitoring Services	\$7,419	\$6,710	\$2,180	\$2,095	-72%	-69%	-4%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$125,143	\$187,363	\$216,419	\$284,771	128%	52%	32%
	27400 Student Transportation; Purchase of School Buses	\$175,200	\$467,330	\$657,425	\$677,702	287%	45%	3%
	27500 Student Transportation; Insurance on Buses	\$34,340	\$54,482	\$51,776	\$41,797	22%	-23%	-19%
	27700 Student Transportation; Contracted Transportation Services	\$53,052	\$89,764	\$70,126	\$93,085	75%	4%	33%
	27900 Student Transportation; Other Student Transportation Services			\$101,572	\$111,147			9%
	31100 Food Services Operations; Service Area Direction	\$44,272	\$68,516	\$134,824	\$136,125	207%	99%	1%
	31200 Food Services Operations; Food Preparation and Dispensing	\$288,267	\$334,478	\$541,185	\$580,568	101%	74%	7%
	31400 Food Services Operations; Food Purchases	\$403,774	\$441,434	\$611,855	\$629,725	56%	43%	3%
	31900 Other Food Services	\$45,031	\$480,266	\$9,037	\$9,200	-80%	-98%	2%
<b>Overhead and Operational Total</b>		<b>\$4,440,812</b>	<b>\$5,883,619</b>	<b>\$7,525,026</b>	<b>\$7,336,162</b>	<b>65%</b>	<b>25%</b>	<b>-3%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$16,155	\$39,049	\$2,061	\$2,021	-87%	-95%	-2%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2010 - June 2011**  
**M S D Steuben County (7615)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	33200 Community Recreation	\$2,241				-100%		
	33400 Athletic Coaches	\$206,739	\$258,208	\$332,194	\$335,816	62%	30%	1%
	33940 Child Care Services	\$61,573	\$39,482	\$54,565	\$54,663	-11%	38%	0%
	33950 Step Ahead	\$17,031	\$833			-100%	-100%	
	33990 Other Community Services; Other	\$3,553	\$4,305			-100%	-100%	
	43000 Facilities Acquisition and Construction; Professional Services	\$9,635	\$147,791	\$270,354	\$351,771	> 500%	138%	30%
	45100 Building Acquisition, Construction and Improvements	\$64,909	\$153,940	\$326,922	\$178,885	176%	16%	-45%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts		\$579,622	\$577,494	\$549,108		-5%	-5%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$9,018	\$20,702	\$48,908	\$128,975	> 500%	> 500%	164%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$77,214	\$151,697	\$166,801	\$153,012	98%	1%	-8%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$13,060	\$24,724	\$35,017	\$97,170	> 500%	293%	177%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$284,895	\$390,723	\$175,776	\$141,960	-50%	-64%	-19%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction		\$143,667	\$125,373	\$124,890		-13%	0%
	51100 Debt Services; Principal on Debt; Bonds	\$120,000	\$135,000	\$305,000	\$2,219,517	> 500%	> 500%	> 500%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt			\$12,511	\$21,548			72%
	52100 Debt Services; Interest on Debt; Bonds	\$10,200	\$544,625	\$345,000	\$326,550	> 500%	-40%	-5%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$48,309	\$80,201	\$22,313	\$9,768	-80%	-88%	-56%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,316,737	\$4,474,426	\$2,935,000	\$3,040,000	-8%	-32%	4%
	53150 Debt Services; Lease Rental; Buildings ; Interest			\$1,339,250	\$1,237,813			-8%
	54200 Common School Fund; Principal	\$113,063	\$87,250			-100%	-100%	
	59100 Other Debt Services Obligations; Registrars Fee			\$350				-100%
	59200 Other Debt Services Obligations; Bank Fee	\$589	\$350		\$350	-41%	0%	
<b>Nonoperational Total</b>		<b>\$4,374,919</b>	<b>\$7,276,593</b>	<b>\$7,074,889</b>	<b>\$8,973,817</b>	<b>105%</b>	<b>23%</b>	<b>27%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$193,664	\$207,595					
	26492 2007 Account Code - Social Security	\$863,049	\$997,447					
	26493 2007 Account Code - Workmen's Compensation	\$45,463	\$66,515					
	26494 2007 Account Code - Group Insurance	\$1,862,403	\$1,811,864					
	26496 2007 Account Code - Unemployment Compensation	\$10,760	\$7,450					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$267,517	\$388,742					
<b>Prorated By Fund Total</b>		<b>\$3,242,855</b>	<b>\$3,479,614</b>					